valued in their respective counties and in the first four wards of Baltimore city as laid out, and in the fifth, sixth, seventh and eighth wards of Baltimore city as laid out; and in the ninth, tenth, eleventh and twelfth wards of Baltimore city as laid out; and in the thirteenth, fourteenth, nineteenth and twentieth wards of Baltimore city as laid out; and in the fifteenth, sixteenth, seventeenth and eighteenth wards of Baltimore city as laid out; and in the twenty-first and twenty second wards of Baltimore city as laid out: and shall return to the said books and lists so prepared, to the County Commissioners of their respective counties, and to the Appeal Tax Court of Baltimore city according as the said books may relate to persons or property in said respective counties or in Baltimore city, the said several books and indices shall be returned as aforesaid to the respective County Commissioners of the respective counties in this State, and to the Appeal Tax Court of Baltimore city, not later than sixty days after they shall have begun their work of reviewing the returns of said assessors in the several counties, and on or before the thirty-first day of December, in Baltimore city, unless the Governor of this State, for good cause shown to him, shall extend the time of making any one or more of said returns as he is hereby empowered to do.

189. That it shall be the duty of the respective Boards of County Commissioners for the several counties of this State, and of the Appeal Tax Court of Baltimore city, between the first day of January and the fifteenth day of April in the year eighteen hundred and ninety-three, and between the same days in every year thereafter, to carefully examine all the schedules required by section one hundred and seventynine of this Act to be returned to them, and to make such alterations and additions from time to time in the books required to be returned to them by the assessors of their respective counties or the city of Baltimore by section one hundred and eighty of this Act as they may from said schedules or any of them ascertain to have been made in or to the assessable personal property of any person or persons furnishing said schedule or schedules, but no property shall be by any of the said respective Boards of County Com-